AMENDMENTS TO THE CLAIMS:

Kindly amend claims 14, 21 and 25 as shown below.

This listing of claims will replace all prior versions and listings of claims in the Application:

Claims 1-13 (canceled)

Claim 14 (currently amended): A method of fabricating a semiconductor device comprising:

forming a trench for isolation in said semiconductor substrate; and

forming an insulating film to cover said trench for relaxing an internal stress of said silicon substrate, wherein said insulating film includes:

a first portion disposed to be opposed to a bottom of said trench, and

a second portion disposed to be opposed to a side of said trench, and

wherein a first thickness of said first portion is different from a second thickness of said second portion wherein the second thickness of said second portion is substantially uniform across the entirety of said second portion.

Claim 15 (original): The method according to claim 14, wherein said first thickness of said first portion is thinner than said second thickness of said second portion.

Claim 16 (original): The method according to claim 15, further comprising:

forming another insulating film in said trench, wherein said another insulating film exerts a compressive stress on said semiconductor substrate, and said insulating film exerts a tensile stress on said semiconductor substrate.

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Claim 17 (previously presented): The method according to claim 15, wherein said insulating film is formed of one selected from a group consisting of silicon nitride and silicon oxinitride.

Claim 18 (withdrawn): A method for fabricating a semiconductor device comprising:

forming a trench for isolation in a semiconductor substrate; and

forming an insulating film to cover said trench for relaxing an internal stress of said silicon substrate, wherein said insulating film is opposed to a side of said trench and is not opposed to a bottom of said trench.

Claim 19 (withdrawn): The method according to claim 18, further comprising:

forming another insulating film in said trench, wherein said another insulating film exerts a compressive stress on said semiconductor substrate, and said insulating film exerts a tensile stress on said semiconductor substrate.

Claim 20 (withdrawn): The method according to claim 18, wherein said insulating film is formed of one selected from a group consisting of silicon oxide and silicon oxinitride.

Claim 21 (currently amended): A method for fabricating a semiconductor device comprising:

forming a trench for isolation in a semiconductor substrate;

forming a silicon oxide film to cover said trench; and

forming an insulating film on said silicon oxide film, wherein said insulating film exerts a tensile stress on said silicon substrate, and

wherein said insulating film includes:

a first portion disposed to be opposed to a bottom of said trench, and

a second portion disposed to be opposed to a side of said trench, and

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wherein a first thickness of said first portion is thinner than a second thickness of said second portion wherein the second thickness of said second portion is substantially uniform across the entirety of said second portion.

Claim 22 (previously presented): The method according to claim 21, wherein said insulating film is formed of one selected from a group consisting of silicon nitride and silicon oxinitride.

Claim 23 (withdrawn): A method for fabricating a semiconductor device comprising:

forming a trench for isolation in a semiconductor substrate;

forming a silicon oxide film to cover said trench; and

forming an insulating film on said silicon oxide film, wherein said insulating film is opposed to a side of said trench and is not opposed to a bottom of said trench.

Claim 24 (withdrawn): The method according to claim 23, wherein said insulating film is formed of one selected from a group consisting of silicon oxide and silicon oxinitride.

Claim 25 (currently amended): A method for fabricating a semiconductor device comprising:

forming a trench for isolation in a semiconductor substrate;

forming a silicon oxide film to cover said trench; and

forming an insulating film on said silicon oxide film, wherein said insulating film is formed of one selected from a group consisting of silicon nitride and silicon oxinitride, wherein said insulating film includes:

a first portion disposed to be opposed to a bottom of said trench, and

a second portion disposed to be opposed to a side of said trench, and

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wherein a first thickness of said first portion is different from a second thickness of said second portion wherein the second thickness of said second portion is substantially uniform across the entirety of said second portion.

Claim 26 (withdrawn): A method for fabricating a semiconductor device comprising:

forming a trench for isolation in a semiconductor substrate;

forming a silicon oxide film to cover said trench; and

forming an insulating film on said silicon oxide film, wherein said insulating film is formed of one selected from a group consisting of silicon nitride and silicon oxinitride, wherein said insulating film is opposed to a side of said trench and is not opposed to a bottom of said trench.

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